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ABSTRACT

The exercise and worksheet packet is part of an eight volume unit for grades 10, 11, and 12, designed for individualized progression in preparing students for entry into the occupation of accounting clerk. The exercise and worksheet packet contains a copy of every worksheet in the learner packet for lessons 1 through 11 so that the instructor can duplicate these pages if the packet is to be saved for other learners. The unit is concerned with the basic accounting theory found in the accounting cycle. The material presented is closely coordinated with the other documents in the eight volume accounting unit. (NJ)

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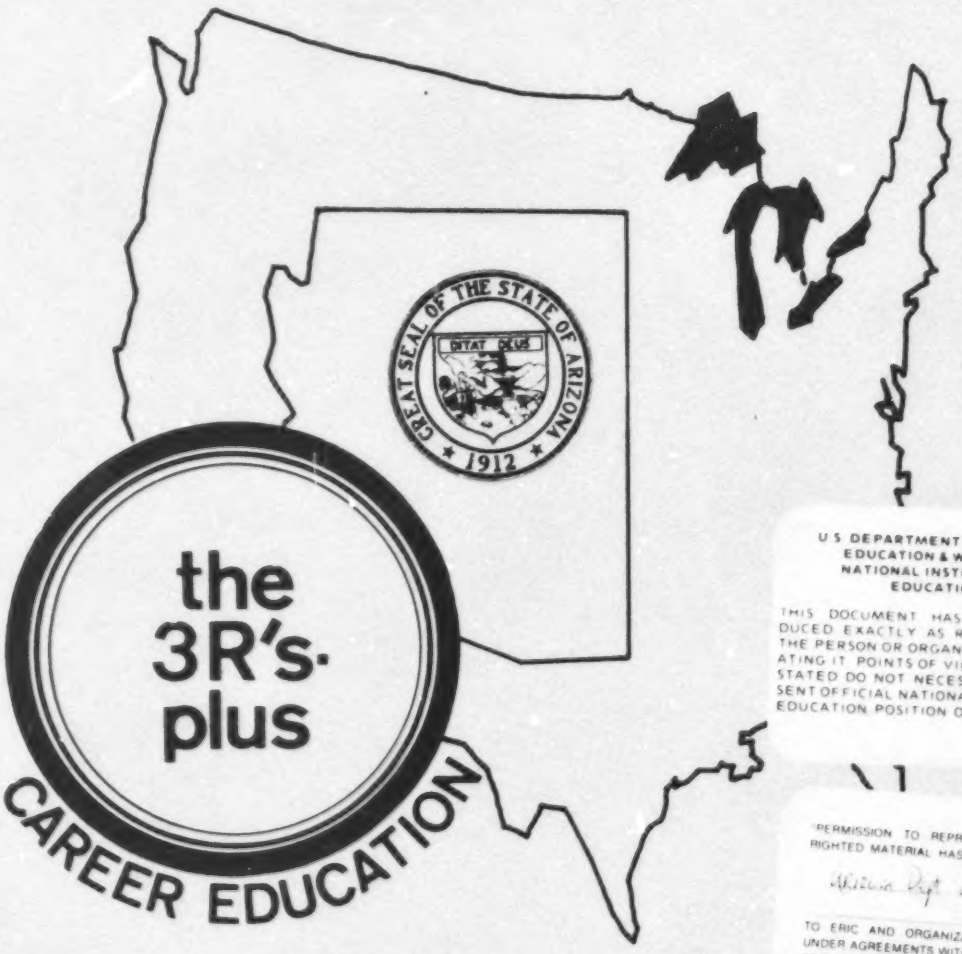

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CE005309

EXERCISE AND WORKSHEET PACKET

ACCOUNTING CLERK GUIDE - PART 1

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EXERCISE AND WORKSHEET PACKET

VT-102-089

LESSON ONE NAME _____

JOB AND SKILL DESCRIPTION DATE _____

WORKSHEET

Circle the letter of the correct response to the question or statement.

1. Which of the following is a person who keeps records of financial transactions similar to an accounting clerk or clerical bookkeeper.

   a. Treasurer of a club
   b. Waitress in a restaurant
   c. Receptionist in an office
   d. Salesman in a firm

2. Which of the following is NOT a task that an accounting clerk usually performs?

   a. Computes payroll and types checks
   b. Opens, sorts, and distributes office mail
   c. Records cash receipts and cash payments in a journal
   d. Sorts and summarizes financial information in a ledger

3. An accounting clerk records information in a journal in chronological order. Which of the following does he use to determine how the transaction should be recorded?

   a. Date of the transaction
   b. Amount of the transaction
   c. Classification of the accounts
   d. First letter in the account title

4. Which of the following is NOT an office machine that an accounting clerk would probably use?

   a. Typewriter
   b. Copy machine
   c. Adding machine
   d. Dictation machine

5. Which of the following is the number of hours an accounting clerk usually works each week?

   a. 30
   b. 35
   c. 40
   d. 48

6. Which of the following is the place where an accounting clerk usually works?

   a. Sitting at a desk
   b. Standing at a counter
   c. Traveling around the country
   d. Standing inside and outside the office

7. An accounting clerk would probably NOT advance to which one of the following positions?

   a. Stock clerk
   b. Bank cashier
   c. Office manager
   d. Full-charge bookkeeper

8. Which of the following situations is of least importance to an accounting clerk?

   a. Repetitive tasks
   b. Close eye contact
   c. Strict procedures
   d. Creative journalism

LESSON ONE NAME _____

EXERCISE SHEET DATE _____

TASK 6

List five steps used in preparing a balance sheet.

1.

2.

3.

4.

5.

LESSON TWO NAME_____

EXERCISE SHEET DATE_____

TASK 2

List the four steps used in recording an opening entry.

1.

2.

3.

4.

LESSON THREE NAME_____

EXERCISE SHEET DATE_____

TASK 2

Define and explain the purpose of the ledger.

1.

2.

TASK 4

Explain the function of a chart of accounts.

TASK 6

List the five steps used in posting an opening entry.

1.

2.

3.

4.

5.

LESSON SIX NAME_____

VOCABULARY REVIEW DATE_____

WORKSHEET

Write the definitions for the following accounting terms. After you have finished the worksheet, turn to the page in your text listed at the end of each term and check your answers. If your definition was not complete or correct, write down the definition from the book so that you may use this list for future study.

1. Cash journal (76)

2. Proving cash (88)

3. Accounting equation (11)

4. Balance sheet (6)

5. Ledger (29)

6. Memorandum entry (79)

7. Chart of accounts (31)

8. Creditor (7)

9. Opening an account (32)

10. Asset (7)

11. Accounting (3)

12. Special journal (76)

13. Single-entry accounting (76)

14. Opening entry (17)

15. Journal (17)

16. Accounting clerk (3)

17. Capital (7)

18. Proprietor (7)

19. Expense (64)

20. Income (61)

21. Posting (32)

22. Account balance (45)

23. Credit side (30)

24. Debit side (30)

25. Liability (7)

26. Profit (61)

27. Footings (87)

28. Double-entry accounting (76)

29. Source document (18)

30. Journalizing (75)

LESSON SEVEN NAME_____

EXERCISE SHEET DATE_____

TASK 2

List the four steps used for posting from the cash journal.

1.

2.

3.

4.

Check your answers with the information on pages 100 through 108 in your textbook.

LESSON EIGHT NAME_____

EXERCISE SHEET DATE_____

TASK 2

Identify a function of the trail balance.

TASK 3

List the five steps used in preparing a trail balance.

1.

2.

3.

4.

5.

TASK 5

Describe the seven step-by-step procedures used for locating errors when a trial balance does not balance.

1.

2.

3.

EXERCISE SHEET
(Continued)

Lesson 8

4.

5.

6.

7.

LESSON EIGHT NAME_____

TRIAL BALANCE WORKSHEET DATE_____

A trial balance that is not in balance is given below. The T accounts from which the trial balance was prepared are also given. Find the errors in the trial balance and prepare a corrected one, using the form at the end of the exercise.

Peter Rogers Realty

Trial Balance

March 31, 1973

Cash	11	221022	
Savings	12	62000	
Accounts Receivable	13	113511	
Office Furniture	14	95000	
Office Equipment	15	85000	
ABC Co.	21		45000
Miller Co.	22		71459
Peter Rogers, Capital	31		504000
Sales	41		83566
Auto Expense	51	6000	
Miscellaneous Expense	52	127047	
Miscellaneous Income	42	8078	
Rent Expense	53	12000	
Telephone Expense	54	1532	
		731190	704025

LESSON EIGHT

GENERAL LEDGER

Cash

ACCOUNT NO. 11

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- Mar. 2	Balance	✓3	768 53	19-- Mar. 31		C2	1648 31
31		C2	3000 00				
	2210.22		3 768 53				

Savings

ACCOUNT NO. 12

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- Mar. 2	Balance	✓3	1200 00	Mar. 5		C2	480 00
	620 00			25		C2	120 00
							600 00

Office Supplies

ACCOUNT NO. 13

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- Mar. 2	Balance	✓3	451 00	19-- Mar. 3		C2	416 50
19		C2	2100 00	26		✓3	3010 00
30		C2	2010 61				3 426 50
	1135.11		4 561 61				

Office Furniture

ACCOUNT NO 14

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- Mar. 2	Balance	✓3	2150 00	19-- Mar. 30		C2	1200 00
	950 00						

GENERAL LEDGER

Office Equipment — ACCOUNT NO. 15

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
Mar. 2	Balance	✓	400 00				
16		C2	450 00				
	8500						

A. B. C. Company — ACCOUNT NO. 21

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- Mar. 23		C2	1000 00	19-- Mar. 2	Balance 450.00	✓	1450 00

Miller Company — ACCOUNT NO. 22

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- Mar. 6		C2	1000 00	19-- Mar. 2	Balan	✓	1400 00
23		C2	24863	18	714.59	✓	56322

Peter Rogers, Capital — ACCOUNT NO. 31

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				Mar. 2	Balance	✓	5040 00

GENERAL LEDGER

Sales — ACCOUNT NO. 41

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
				19-- Mar. 31		C2	835 66

Miscellaneous Income — ACCOUNT NO. 42

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
				19-- Mar. 31		C2	80 78

Auto Expense — ACCOUNT NO. 51

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
19-- Mar. 18		C2	6000				

Miscellaneous Expense — ACCOUNT NO. 52

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
19-- Mar. 9		C2	27000				
13		C2	50047				
24		C2	32500				
30		C2	17500				
	1270.47						

GENERAL LEDGER

Rent Expense — ACCOUNT NO 53

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
19-- Mar. 6		C2	120 00				

Telephone Expense — ACCOUNT NO. 54

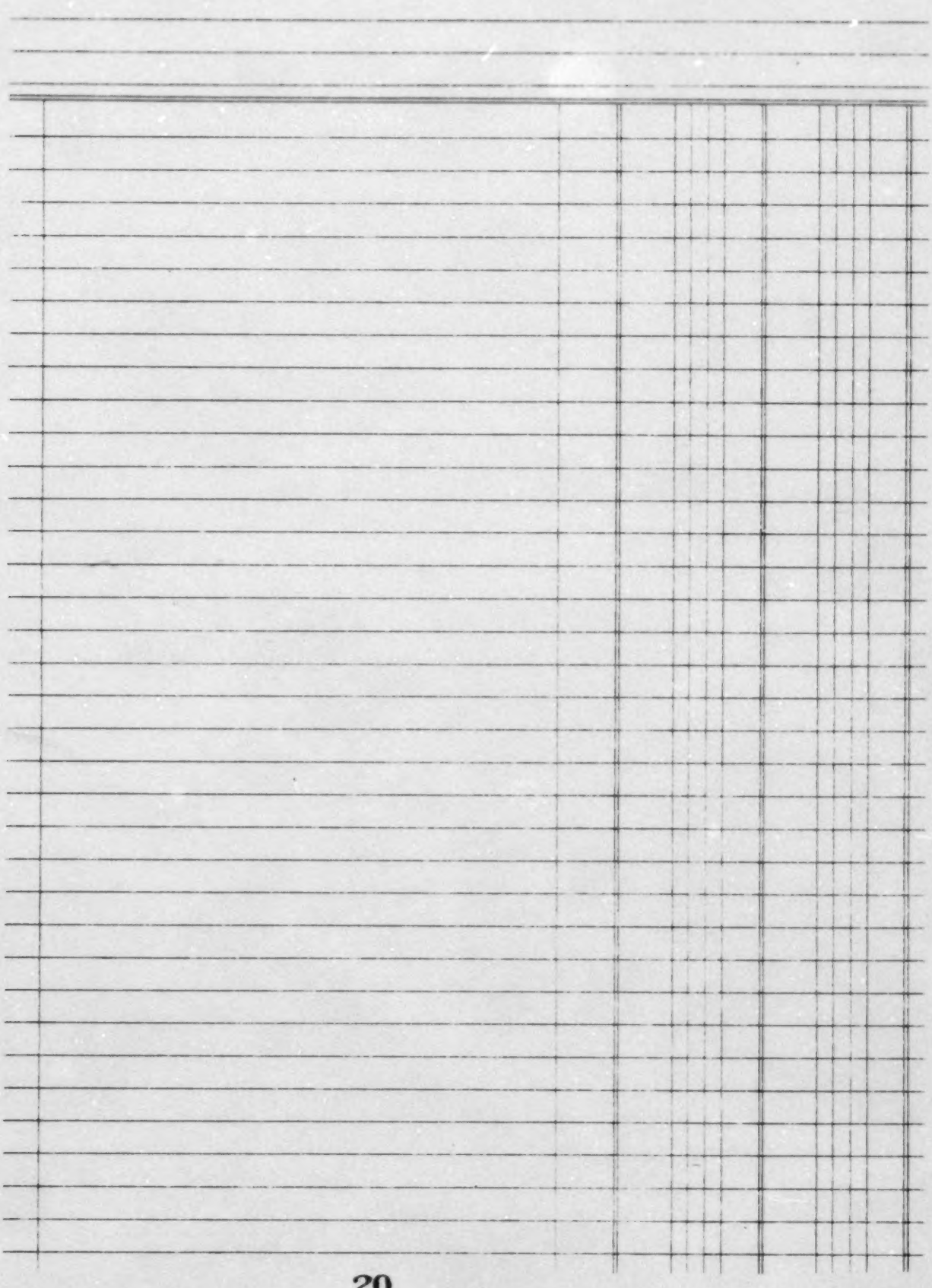
DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
19-- Mar 31		C2	15 23				

ACCOUNT NO _____

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT

ACCOUNT NO _____

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT



LESSON NINE NAME _____

EXERCISE SHEET DATE _____

TASK 2

1. List a function of the work sheet.

2. List three major sections of the debit and credit columns of the work sheet.

   a.

   b.

   c.

TASK 3

Describe a function of each major debit and credit section of the work sheet.

1.

2.

3.

TASK 8

Describe one function of the income statement and one function of the balance sheet.

1. Income statement:

2. Balance sheet:

LESSON TEN NAME_____

EXERCISE SHEET DATE_____

TASK 2

List two needs for closing entries.

1.

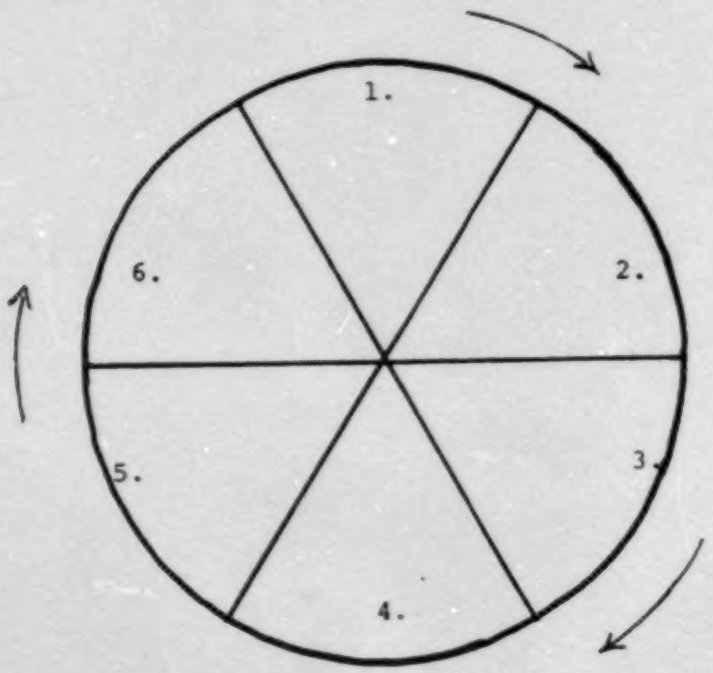
2.

TASK 6

List a function of the post-closing trial balance.

TASK 10

List six steps in the accounting cycle.



LESSON ELEVEN NAME_____

SELF-EVALUATION DATE_____

Always	Frequently	Usually	Seldom	Never	Does not apply to me	Directions: Place a check in the column that describes your feelings about the following statements. There are no "correct" answers. The responses that you check should be your opinion.
						1. I like the majority of my peer group at work to be men.
						2. The neatness of my work is important to me.
						3. I can take the same information and correctly write it on different forms.
						4. I like to determine my own starting and stopping times for work and vary my daily hours.
						5. I can keep information confidential and do not feel a need to share it with just one person.
						6. My handwriting is very legible.
						7. I am a creative person and like to do things differently everytime I do them.
						8. I use the adding machine to complete my accounting work,
						9. I like the majority of my peer group at work to be women.
						10. I feel that I am the only person who needs to be able to read my accounting reports.
						11. If I am not sure of the spelling of a word, I look it up in the dictionary.
						12. I made mistakes in the lessons because I did not write numbers down correctly.
						13. While I was working in the lessons, I learned the vocabulary and did not refer to a form or statement as a "what-cha-ma-call-it."
						14. When I get a job as an accounting clerk, I will follow the steps that I learned in the textbook and not change to the way my employer keeps his records if it is different.

Always	Frequently	Usually	Seldom	Never	Does not apply to me	
						15. I read and follow directions and do not try to do something in my own way.
						16. When I am working with money, every cent needs to be accounted for in my reports.
						17. I try to increase my knowledge of accounting as I work and hope to advance to a higher position.
						18. If an adding machine is not available, I cannot do my work.
						19. I want my job to provide benefits other than wages, such as group health insurance, life insurance, and retirement benefits.
						20. If the office <u>does not</u> have modern furniture and office machines, I will not work for that business.
						21. I feel confined when I have to work inside a building.
						22. I like to work sitting down at a desk or work station.
						23. I am able to look at a list of facts and write a brief summary of the facts in paragraph form.
						24. It is important that I earn at least $200.00 per week when I work as an accounting clerk.
						25. I have taken business mathematics or other mathematics courses in high school and achieved an average grade or better in the course.
						26. When I repeat the same job often, I get bored and make many mistakes or become careless.

Always	Frequently	Usually	Seldom	Never	Does not apply to me	
						27. I like to work indoors.
						28. I like to work with numbers.
						29. I have been able to read and understand the material in the textbook.
						30. I have scored 80 percent or above on the posttests in the lessons.